

MAINE



STATEMENT OF PERSON CLAIMING REFUND DUE A DECEASED TAXPAYER

For calendar year _____, or other taxable year beginning

MM - DD - YY

and ending

MM - DD - YY

FORM 1310ME

Maine Revenue Services
Income/Estate Tax Division
24 State House Station
Augusta, Maine 04333-0024

Please type or print	Name of decedent		Name of person claiming refund	
	Date of death	Social Security number	Number and Street	Social Security number
	Number and Street (permanent residence or domicile on the date of death)			
	City or Town, State, and ZIP Code		City or Town, State, and ZIP Code	

I am filing this statement as (check only one box): (see instructions on other side)

- A. ☐ Surviving spouse requesting reissuance of a refund check.
 B. ☐ Decedent's personal representative. Attach a court certificate showing your appointment.
 C. ☐ Person, other than A or B, claiming refund for the decedent's estate. Complete Schedule A below.

Schedule A (to be completed only if C above is checked)	Yes	No
1. Did the deceased leave a will?		
2. (a) Has a personal representative been appointed for the estate of the decedent?		
(b) If "No," will one be appointed?		
If 2(a) or 2(b) is checked "Yes", the personal representative must file for the refund.		
3. As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?		
If "No", a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled, under state law, to receive the refund.		

Signature and Verification

I request a refund of taxes overpaid by or on behalf of the decedent. I declare under penalties of perjury, that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete.

Signature of person claiming refund _____ Date _____

Last Revised 2/00

Instructions - Form 1310ME

Form 1310ME is used to claim an income tax refund on behalf of a taxpayer who has died. The form must be completed by the person who is claiming the refund.

Exceptions: You do not have to file form 1310ME if you are:

- 1) A surviving spouse filing a joint return with the decedent, or;
- 2) A personal representative filing a Maine income tax return for the decedent. However, you must attach to the return a copy of the court certificate showing your appointment.

Specific Instructions:

Enter the name, address, social security number and date of the death of the decedent. Also enter your name, address and social security number as person claiming refund.

Box A. Check box A if you are a surviving spouse who received a refund check in your name and your deceased spouse's name. Return the check with this form and a new check will be issued in your name only.

Box B. Check box B if you are the decedent's personal representative. Be sure to attach a copy of the court certificate showing your appointment.

Box C. Check box C if you are not a surviving spouse claiming a refund based on a joint return, or you have not been appointed as the decedent's personal representative. If you checked box C, you must complete Schedule A. You must also attach a copy of the death certificate or proof of death. Proof of death may be the original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service, or a death certificate issued by the Department of Defense.